IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 10TH APRIL 2007 / 20TH CHAITHRA 1929

OP.No. 600 of 2000(U)

PETITIONER:

KURIEN MATHEW, S/O.A./C.MATHEW,
APPACOTTU HOUSE, MUTTAMBALAM P.O.,
KOTTAYAM.

BY ADV. SRI.S.SUBHASH CHAND
SMT.V.SETHUKUTTY AMMA

RESPONDENTS:

----

1. **THE DISTRICT COLLECTOR,**
   COLLECTORATE, KOTTAYAM.

2. **THE TAHSILDAR,**
   OFFICE OF THE TAHSILDAR, KOTTAYAM.

3. **THE VILLAGE OFFICER,**
   VILLAGE OFFICE, MUTTAMBALAM.

4. **THE STATE OF KERALA, REP.BY ITS**
   CHIEF SECRETARY TO GOVERNMENT,
   GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

5. **THE REVENUE DIVISIONAL OFFICER,**
   OFFICE OF THE REVENUE DIVISIONAL OFFICER,
   KOTTAYAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ (SR)

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 10/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP. NO.934/2000 IN CMP. 5904/2000 IN OP. NO.600/2000

DISMISSED

10.04.2007 **SD/- K.BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE AGREEMENT FOR SALE OF LAND DT.9.11.94 EXECUTED BY ONE ABRAHAM PHILIP WITH THE PETITIONER.

EXT.P2:- COPY OF THE BUILDERS AGREEMENT DT.9.11.94 EXECUTED BY ONE SRI. ABRAHAM PHILIP WITH THE PETITIONER.

EXT.P3:- COPY OF THE FORM NO.V ORDERS OF ASSESSMENT ISSUED BY THE 2ND RESPONDENT TO ONE ABRAHAM PHILIP.

EXT.P4:- COPY OF THE FORM NO.VI NOTICE OF DEMAND DT.25.5.98 ISSUED BY THE 2ND RESPONDENT TO ONE ABRAHAM PHILIP.

EXT.P5:- COPY OF THE ORDER DT.14.12.99 ISSUED BY THE 2ND RESPONDENT.

EXT.P5(a):- COPY OF THE FORM NO.V, ORDER OF ASSESSMENT ISSUED TO THE PETITIONER.

EXT.P5(b):- COPY OF THE FORM NO.VI NOTICE OF DEMAND ISSUED TO THE PETITIONER.

EXT.P6:- COPY OF THE COMMUNICATION DT.28.11.96 ISSUED BY THE SPECIAL SECRETARY TO GOVERNMENT, TAXES (H) DEPARTMET, THIRUVANANTHAPURAM.

EXT.P7:- COPY OF THE ORDER DT. 3.2.99 ISSUED BY THE 5TH RESPONDENT.

ANNEXURE 1:- COPY OF THE COMMUNICATION DT.15.10.99 ISSUED BY THE CHIEF MANAGER STATE BANK OF TRAVANCORE, KOTTAYAM.

ANNEXURE 2:- COPY OF THE COMMUNICATION DT.3.11.99 ISSUED BY THE CHIEF MANAGER, STATE BANK OF TRAVANCORE, KOTTAYAM.

EXT.P3:- COPY OF THE COMMUNICATION DT.22.11.99 ISSUED BY THE CHIEF MANAGER STATE BANK OF TRAVANCORE, KOTTAYAM.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

O.P. NO. 600 OF 2000-U

JUDGMENT

The petitioner is a builder, who constructed 16 residential apartments. Though he claimed assessment of building tax for each apartment separately, his contentions were overruled and the building was assessed to building tax, treating the same as a single unit. Ext.P5(a) is the assessment order issued in the prescribed format and Ext.P5(b) is the demand notice.

2. The point raised by the petitioner is covered by the judgments of this Court in two batch of writ petitions. This Court has issued certain directions in W.P.(C) No.4981/2007 and connected cases, as to how the assessment of residential apartments should be completed. Certain further directions were issued by this Court in the judgment in O.P.No.26467/2002 and connected cases. It is ordered that the directions in those judgments will govern this case also, including the time limit fixed for filing objections and for passing final orders. Accordingly, Exts.P5(a) and P5(b) are quashed. It is ordered that uninfluenced by Ext.P7 proceedings of the 5th

respondent R.D.O., the assessment shall be made by the assessing authority.

The Original Petition is disposed of as above.

10th April, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/

K.BALAKRISHNAN NAIR,J.

O.P. NO.600/2000 – U

JUDGMENT

10.4.2007